

House Bill 585

By: Representatives Rogers of the 26th, Jerguson of the 22nd, Shaw of the 176th, and Sims of the 169th

A BILL TO BE ENTITLED
AN ACT

To amend Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on tobacco products, so as to provide for utilization of digital based cigarette stamp processes; to provide a short title; to provide for dates and stages of implementation; to provide for related matters; to provide for a contingent effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

This Act shall be known and may be cited as the "Black Market Cigarette Act."

SECTION 2.

Chapter 11 of Title 48 of the Official Code of Georgia Annotated, relating to taxes on tobacco products, is amended by adding a new Code section to read as follows:

"48-11-3.1.

(a) The department shall utilize appropriate new technology on a state-wide basis which implements digital based cigarette stamp processes that will further ensure against forgery and tax evasion and aid the department in enforcement. Said technology shall feature instant verification by an enforcement officer of the validity of a stamp that does not require the use of a central data base to verify the validity of a stamp and shall enable the department to track and trace individual packages of cigarettes.

(b) Not later than three months after the date this Code section becomes effective, the department shall issue a request for proposals to qualified vendors for technology meeting the requirements of subsection (a) of this Code section.

(c) Not later than six months after the date this Code section becomes effective, the department shall select a vendor to implement the technology meeting the requirements of subsection (a) of this Code section.

25 (d) Not later than 15 months after the date this Code section becomes effective, the
26 department shall complete state-wide implementation of the technology meeting the
27 requirements of subsection (a) of this Code section."

28 **SECTION 3.**

29 This Act shall become effective only if funds are specifically appropriated for purposes of
30 this Act in an appropriations Act making specific reference to this Act and shall become
31 effective when the funds so appropriated become available for expenditure.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.